

EXHIBIT N

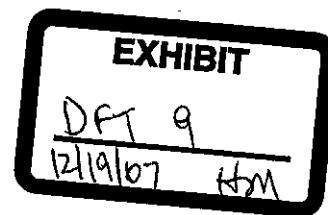
Alitalia

New York

September 17, 2004

CONFIDENTIAL

Ms. Ester Lorusso
ZZ-NYC



Dear Ms. Lorusso:

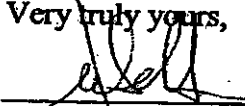
We make reference to your allegations of gender discrimination in your communication of September 16, 2004 addressed to Giulio Libutti.

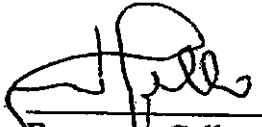
The invitation to the sales meeting of September 13 and 14 was sent by headquarters and at this time the home office decided to limit it to certain functions only.

As for the second part of your complaint, you can rest assured that your office will be involved in due time.

Lastly, we make reference to our letter dated September 1, 2004 pertaining to your promotion. Since the restructuring process has to proceed, we request that you inform us by Monday, September 20th, 2004 as to your decision to accept your new assignment.

Very truly yours,


Giulio Libutti
Senior Vice President
North America & Mexico


Francesco Gallo
Senior VP Corporate Affairs
North America & Mexico

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